

Internal Service Funds
Combining Statement of Revenues, Expenses and Changes in Fund Net Assets
December 31, 2007

	Equipment Rental	Risk Management	Pits and Quarries	Facilities
Operating Revenues				
Charges for Services	\$ 3,946,322	\$ -	\$ 186,067	\$ 2,472,025
Insurance Premiums and Recoveries	2,773	708,921	-	-
Other Operating Revenue	8,026	-	683	6,035
Total Operating Revenues	3,957,121	708,921	186,750	2,478,060
Operating Expenses				
General Operations	2,664,079	192,656	179,861	1,031,082
Maintenance	-	-	-	1,805,645
Administration:				
General	-	-	4,986	311,841
Depreciation, Amortization, & Depletion	1,111,067	-	-	6,472
Risk Transfer payments		253,145		
Insurance Claims and Expenses		306,258		(20,000)
Other Operating Expense		300		
Total Operating Expenses	3,775,146	752,359	184,847	3,135,040
Operating Income (Loss)	181,975	(43,438)	1,903	(656,980)
Non-Operating Revenues (Expenses)				
Interest and Investment Revenue		454,640	-	-
Gain (Loss) on Disposal of Capital Assets	141,763	-	-	-
Total Non-Operating Revenues (Expenses)	141,763	454,640	-	-
Income (Loss) Before Contributions and Transfers	323,738	411,202	1,903	(656,980)
Capital Contributions (Dispositions)	406,276	-	-	-
Grants	1,383	-	-	109,927
Transfer-In (Out)	-	100,000	-	257,054
Change in Net Assets	731,397	511,202	1,903	(289,999)
Net Assets as of January 1	12,119,612	7,433,853	782,433	160,017
Net Assets as of December 31	\$ 12,851,009	\$ 7,945,055	\$ 784,336	\$ (129,982)

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	County Insurance	Information Services	Total
Operating Revenues			
Charges for Services	\$ -	\$ 1,288,503	\$ 7,892,917
Insurance Premiums and Recoveries	579,351	-	1,291,045
Other Operating Revenue	-	177,989	192,733
Total Operating Revenues	579,351	1,466,492	9,376,695
Operating Expenses			
General Operations	238,573	1,411,740	5,717,991
Maintenance	-	103,769	1,909,414
Administration:	-		
General	-	-	316,827
Depreciation, Amortization, & Depletion	-	113,954	1,231,493
Risk Transfer payments	39,954		293,099
Insurance Claims and Expenses	118,154		404,412
Other Operating Expense			300
Total Operating Expenses	396,681	1,629,463	9,873,536
Operating Income (Loss)	182,670	(162,971)	(496,841)
Non-Operating Revenues (Expenses)			
Interest and Investment Revenue	75,372	-	530,012
Gain (Loss) on Disposal of Capital Assets	-	(4,244)	137,519
Total Non-Operating Revenues (Expenses)	75,372	(4,244)	667,531
Income (Loss) Before Contributions and Transfers	258,042	(167,215)	170,690
Capital Contributions (Dispositions)	-	(72,677)	333,599
Grants		-	111,310
Transfer-In (Out)	-	24,639	381,693
Change in Net Assets	258,042	(215,253)	997,292
Net Assets as of January 1	1,286,090	709,695	22,491,700
Net Assets as of December 31	\$ 1,544,132	\$ 494,442	\$ 23,488,992